

October 1, 2009

Joan Tujetsch, Esq.
Department of Revenue
Mail Station 2220
600 North Robert Street
St. Paul, MN 55146-2220

Gordon Heinson, Esq.
Fabyanske, Westra, Hart & Thomson
800 LaSalle Avenue
Suite 1900
Minneapolis, MN 55402

Re: *In the Matter of the Denial of Tax Clearance for the Liquor License of
Wayzata Northcoast LLC*
OAH Docket No. 3-2700-20866-2

Dear Counsel:

This letter constitutes the First Prehearing Order regarding matters discussed in the prehearing conference held September 30, 2009. Ms. Tujetsch appeared for the Department of Revenue; Mr. Heinson appeared for Wayzata Northcoast LLC (Respondent).

We clarified the issues for hearing as follows: (1) Does the Respondent owe sales and use taxes to the State of Minnesota in the amount of \$379,579.50, as of September 30, 2009; and (2) if so, did the Department properly deny tax clearance because the Respondent is an Applicant for a license under Minn. Stat. § 270C.72, subd. 2(b)? The Department agreed to provide a copy of its collection file materials to the Respondent within one week.

We also set the following schedule:

- October 14, 2009: Deadline for the parties to exchange all exhibits they intend to offer into evidence at the hearing, along with a witness list containing a brief summary of the testimony anticipated from each witness. The parties should provide me with copies of the exhibit list and witness list.
- October 21, 2009: Hearing, commencing at 9:30 a.m. at the Office of Administrative Hearings.

Sincerely,

s/Kathleen D. Sheehy

KATHLEEN D. SHEEHY
Administrative Law Judge

Telephone: (651) 361-7848

Cc: Docket Coordinator